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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re

Chapter 11

Mangia 57, Inc.,

d/b/a Mangia 57,

f/k/a Joanna, Sasha and
Friends Food Services, Inc.

Debtor.

Case No. 09-

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**DECLARATION OF SASHA MUNIAK PURSUANT TO
RULE 1007-2 OF THE LOCAL BANKRUPTCY RULES.**

Sasha Muniak, declares under penalty of perjury,
deposes and respectfully says:

1. I am the Operating Director of Mangia 57, Inc.
d/b/a Mangia 57, f/k/a Joanna, Sasha and Friends Food
Services, Inc., the above-captioned debtor and debtor-in-
possession (the "Debtor"), and I am familiar with the
Debtor's business and financial affairs. I submit this
declaration pursuant to Local Bankruptcy Rule 1007-2.

A. Background.

2. The Debtor is a New York corporation and its business operates as an upscale, café, restaurant, and catering service, with a focus on Italian specialties. The Debtor is located at 50 West 57th Street in the borough of Manhattan, City of New York (the "Premises"). The Debtor has operated since 1981.

3. The Debtor's need to seek relief in this Court is a result of the decline in its recent operations which have been severely affected by the broad economic downtown.

4. Accordingly, the Debtor has fallen behind on its obligations to its lessor at the Premises (the "Lease Arrears").

5. While operating under the protection of this Court, the Debtor hopes to identify and negotiate with prospective investors or purchasers as a means to emerging from bankruptcy promptly.

6. There has been no committee organized before the order for relief.

7. The holders (and their names, addresses and additional information) of the twenty largest unsecured

claims against the Debtor are included in the documents filed herewith, and are incorporated herein by reference.

8. Holders of secured claims against the Debtor, are set forth on Scheduled D, filed simultaneously herewith, and incorporated by reference.

B. Requirements of 11 U.S.C. § 1116.

9. A balance sheet setting forth a summary of the Debtor's assets and liabilities, and statement of operations/cash flow is attached pursuant to 11 U.S.C. § 1116. The Debtor's current Federal tax return is being filed simultaneously herewith.

C. Additional Information.

10. The Debtor has no publicly held securities.

11. The Debtor operates from the Premises.

12. The location of the Debtor's substantial assets is at the Premises.

13. Your deponent is the Operating Director and an equity holder of the Debtor. The remaining equity holders are set forth in the Statement of Financial Affairs to be filed and incorporated by reference.

14. No amount is proposed to be paid for services to officers, stockholders, and directors, for the thirty-day period following the filing of the Debtor's petition.

15. The Debtor employs approximately 108 employees, who are paid weekly.

16. The Debtor anticipates approximate gross cash receipts of \$579,211.00 for the thirty-day period following the filing of the Debtor's petition and disbursements for the same period of \$577,840.97 broken down as follows: (a) \$257,524.00 in Food/Supply Expenses; (b) \$182,960.78 in Payroll Expenses; and (c) \$ 137,356.00 in Fixed Expenses.

I hereby declare, under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true to the best of my knowledge, information and belief.

/s/ Sasha Muniak
Sasha Muniak

Dated: December 2, 2009
New York, New York

Mangla 57, Inc.
Balance Sheet
For the Twelve Months Ending December 31, 2008

ASSETS

Current Assets:

Cash	(\$81,142)
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Accounts Receivable	408,071
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Inventory	38,921
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Prepaid expenses and other current assets	(47,454)
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Total Current Assets	318,396
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Property & Equipment - net	423,186
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Due From Affiliates	2,286,231
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Due From Shareholder	(3,672)
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Security Deposits	120,338
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Total Assets	\$3,144,479
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LIABILITIES & SHAREHOLDERS'
EQUITY & MEMBERS' DEFICIENCY

Current Liabilities:

Accounts Payable & Accrued Expenses	1,275,072
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Current Maturities of Long-Term Debt	175,000
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Income Taxes Payable	45,116
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Taxes Payable other than on Income	89,742
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Total Current Liabilities	1,584,930
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Line of Credit - Capital One	737,031
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Long-Term Debt	14,584
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Deferred Rent	82,753
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Total Liabilities	2,419,298
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Commitments

Shareholders' Equity & Members' Deficiency:

Common Stock	15,000
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Retained Earnings (accumulated deficit)	682,876
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Total Shareholders' Equity & Members' Deficiency	697,876
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Total Liabilities and Equity	\$3,117,174
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Invoice Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
4150	DISTRIBUTIONS	\$245,653.84	\$54,853.02	\$53,000.00	\$1,853.02	\$247,506.86
5010	SALES-TAXABLE	\$0.00	\$2,083,482.89	\$9,196,770.57	(\$7,103,287.68)	(\$7,103,287.68)
5020	SALES-NON-TAXABLE	\$0.00	\$532,903.23	\$1,436,774.61	(\$903,871.38)	(\$903,871.38)
5030	BEGINNING INVENTORY	\$0.00	\$125.22	\$0.00	\$125.22	\$125.22
5530	PURCHASES - PRODUCE	\$0.00	\$787,851.22	\$17,822.43	\$770,028.79	\$770,028.79
5540	PURCHASES - BREAD	\$0.00	\$305,243.29	\$1,269.37	\$307,973.92	\$307,973.92
5550	PURCHASES - MEAT	\$0.00	\$392,279.68	\$9,014.12	\$393,265.56	\$393,265.56
5560	PURCHASES - DAIRY	\$0.00	\$2,580.28	\$2,580.28	\$345,482.10	\$345,482.10
5570	PURCHASES - GROCERY	\$0.00	\$381,426.80	\$4,121.69	\$377,304.91	\$377,304.91
5580	PURCHASES - FISH	\$0.00	\$366,332.10	\$970.05	\$365,462.05	\$365,462.05
5590	PURCHASES - DESSERTS	\$0.00	\$98,115.63	\$208.34	\$97,907.29	\$97,907.29
5610	PURCHASES - BEVERAGE	\$0.00	\$222,978.28	\$4,630.91	\$218,347.37	\$218,347.37
5620	PURCHASES - BAKERY	\$0.00	\$277,049.90	\$671.96	\$276,378.04	\$276,378.04
5630	PURCHASES - MANGIA CHOCOLATE	\$0.00	\$1,187.53	\$0.00	\$1,187.53	\$1,187.53
5680	PURCHASES - FOOD	\$0.00	\$72,491.16	\$487,958.00	(\$415,466.84)	(\$415,466.84)
5710	PURCHASES - BEER & WINE	\$0.00	\$27,288.66	\$2,955.66	\$24,343.00	\$24,343.00
5720	PURCHASES - LIQUOR	\$0.00	\$3,088.00	\$0.00	\$3,088.00	\$3,088.00
7560	SALES EXPENSE - OSMO	\$0.00	\$2,398.02	\$0.00	\$2,398.02	\$2,398.02
7565	SALES EXPENSE - AMERICA TO GO	\$0.00	\$4,985.98	\$0.00	\$4,985.98	\$4,985.98
8010	SALARIES - KITCHEN MGMT	\$0.00	\$95,550.00	\$0.00	\$91,700.00	\$91,700.00
8020	SALARIES - KITCHEN PREP	\$0.00	\$467,533.30	\$20,489.53	\$447,063.77	\$447,063.77
8030	SALARIES - CATERING	\$0.00	\$768,013.96	\$24,144.82	\$744,869.34	\$744,869.34
8040	SALARIES - CATERING MGMT	\$0.00	\$176,294.16	\$13,894.53	\$162,459.63	\$162,459.63
8080	SALARIES - GENERAL MGMT	\$0.00	\$81,354.00	\$3,278.00	\$78,076.00	\$78,076.00
8090	SALARIES - STORE MGMT	\$0.00	\$40,042.80	\$1,617.00	\$38,425.80	\$38,425.80
8100	SALARIES - COUNTERSALES	\$0.00	\$583,374.73	\$23,482.66	\$559,912.07	\$559,912.07
8120	SALARIES - OFFICE MGMT	\$0.00	\$18,586.12	\$0.00	\$18,586.12	\$18,586.12
8140	SALARIES - RESTAURANT STAFF	\$0.00	\$96,331.50	\$4,855.83	\$91,475.67	\$91,475.67
8150	SALARIES - OFFICERS	\$0.00	\$132,600.00	\$3,000.00	\$129,600.00	\$129,600.00
8160	OUTSIDE CATERING	\$0.00	\$30,317.50	\$205.00	\$30,112.50	\$30,112.50
8170	PAYROLL EXPENSE	\$0.00	\$74,543.00	\$503,176.00	(\$428,633.00)	(\$428,633.00)
8180	FICA EXPENSE	\$0.00	\$205,007.54	\$8,017.47	\$196,990.07	\$196,990.07
8200	FEDERAL UNEMPLOYMENT INS.	\$0.00	\$6,440.66	\$69.62	\$7,871.06	\$7,871.06
8230	NY STATE UNEMPLOYMENT INS.	\$0.00	\$15,942.26	\$1,124.38	\$14,817.88	\$14,817.88
8240	DISABILITY INSURANCE	\$0.00	\$6,341.32	\$3,822.41	\$2,518.91	\$2,518.91
8250	GENERAL INSURANCE	\$0.00	\$21,899.71	\$290.46	\$21,609.25	\$21,609.25
8260	INSURANCE - WORKMENS COMP	\$0.00	\$44,699.45	\$0.00	\$44,699.45	\$44,699.45
8280	MEDICAL INSURANCE	\$0.00	\$267,138.42	\$93,433.79	\$173,704.63	\$173,704.63
8350	LAUNDRY & LINEN	\$0.00	\$30,725.91	\$2,329.60	\$28,396.31	\$28,396.31
8380	KITCHEN UTENSILS	\$0.00	\$25,106.36	\$4,156.92	\$20,947.46	\$20,947.46
8430	PAPER SUPPLIES	\$0.00	\$554,524.37	\$34,824.81	\$519,699.56	\$519,699.56
8440	GARBAGE CARTING	\$0.00	\$69,620.98	\$0.00	\$69,620.98	\$69,620.98
8460	TELEPHONE	\$0.00	\$36,161.56	\$1,050.82	\$35,110.74	\$35,110.74
8480	EXTERMINATING	\$0.00	\$6,426.62	\$0.00	\$6,426.62	\$6,426.62
8490	ELECTRICITY	\$0.00	\$272,473.89	\$0.00	\$272,473.89	\$272,473.89
8500	EQUIPMENT RENTAL	\$0.00	\$17,817.25	\$73.70	\$17,743.55	\$17,743.55
8510	CATERING EQUIPMENT	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
8530	PROMO EXPENSE - PREPAID CARDS	\$0.00	\$42,720.81	\$1,713.81	\$41,007.10	\$41,007.10
8540	CONSULTING FEES	\$0.00	\$9,525.00	\$25,000.00	(\$15,475.00)	(\$15,475.00)
8545	MARKETING & ADVERTISING	\$0.00	\$1,212.23	\$0.00	\$1,212.23	\$1,212.23
8550	TRANSPORTATION	\$0.00	\$499.52	\$249.76	\$249.76	\$249.76
8560	MARKETING & ADVERTISING	\$0.00	\$24,544.31	\$369.50	\$24,154.81	\$24,154.81
8562	TRANSIT CHEX EXPENSE	\$0.00	\$8,426.41	\$7,660.67	\$765.74	\$765.74
8570	FLOWERS	\$0.00	\$0.00	\$1,278.63	(\$1,278.63)	(\$1,278.63)
8580	OFFICE SUPPLIES	\$0.00	\$6,120.02	\$367.34	\$5,752.68	\$5,752.68
8585	PRINTING & STATIONARY	\$0.00	\$13,691.00	\$568.52	\$13,122.48	\$13,122.48
8595	PAYROLL PROCESSING	\$0.00	\$24,665.01	\$3,359.55	\$21,305.46	\$21,305.46
8600	COMPUTER COSTS	\$0.00	\$1,105.78	\$0.00	\$1,105.78	\$1,105.78
8650	LICENSES AND FEES	\$0.00	\$3,029.00	\$0.00	\$3,029.00	\$3,029.00
8790	CREDIT CARD CHARGES	\$0.00	\$159,543.95	\$12,790.21	\$130,763.14	\$130,763.14

User ID: 10/31/2009

Initial Balance Journal: 10/31/2009

User ID: 00

From: 1/1/2008
To: 12/31/2008
Account: First Last

Mangia 57
General Ledger

Sorted By: Main Posting

Inactive Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1030	PETTY CASH	\$7,140.00	\$13,650.13	\$0.00	\$13,650.13	\$20,790.13
1055	CASH - CAPITAL ONE OPERATING	(\$9,581.28)	\$8,897,865.59	\$0.00	(\$96,853.99)	(\$76,435.27)
1065	CASH-CAPITAL ONE PAYROLL	(\$29,831.86)	\$2,729,955.13	\$2,729,724.00	(\$19,758.87)	(\$49,690.73)
1119	SUSPENSE ACCT	(\$333.84)	\$3,136,549.93	\$3,126,863.43	\$9,686.50	\$9,562.66
1310	ACCTS RECEIVABLE - CREDIT CARD	\$14,048.09	\$5,687,457.93	\$5,686,865.24	\$592.69	\$14,640.78
1330	ACCOUNTS RECEIVABLE	\$449,970.76	\$2,719,219.53	\$2,761,119.62	(\$41,900.09)	\$408,070.67
1355	PREPAID CARDS - PAYMENTECH	(\$51,061.48)	\$87,523.69	\$108,616.33	(\$11,062.64)	(\$62,174.12)
1530	INVENTORY	\$38,921.00	\$0.00	\$0.00	\$0.00	\$38,921.00
1600	PREPAID INSURANCE	\$7,197.82	\$18,186.38	\$10,664.38	\$7,522.00	\$14,719.82
2000	PROPERTY & EQUIPMENT	\$64,600.43	\$687.39	\$671.39	(\$64.00)	\$64,516.43
2050	COMPUTER - SOFTWARE	\$162,892.55	\$64.85	\$64.85	\$0.00	\$162,892.55
2051	ACCUMULATED SOFTWARE	(\$187,498.00)	\$0.00	\$0.00	\$0.00	(\$187,498.00)
2052	COMPUTER - HARDWARE	\$6,663.44	\$450.94	\$450.94	\$0.00	\$6,663.44
2070	FURNITURE & EQUIPMENT	\$900,264.45	\$0.00	\$0.00	\$0.00	\$900,264.45
2080	ACCUMULATED DEPRECIATION	(\$805,230.55)	\$0.00	\$0.00	\$0.00	(\$805,230.55)
2090	FURNITURE & FIXTURES	\$62,645.45	\$1,052.27	\$1,052.27	\$0.00	\$62,645.45
2100	ACCUMULATED DEPRECIATION- F&F	(\$67,701.63)	\$0.00	\$0.00	\$0.00	(\$67,701.63)
2150	OFFICE EQUIPMENT	\$18,510.44	\$0.00	\$0.00	\$0.00	\$18,510.44
2710	LEASEHOLD IMPROVEMENTS	\$490,594.08	\$0.00	\$0.00	\$0.00	\$490,594.08
2720	ACCUMULATED DEPRECIATION - LHI	(\$142,467.70)	\$0.00	\$0.00	\$0.00	(\$142,467.70)
2830	SECURITY DEPOSITS	\$120,337.59	\$0.00	\$0.00	\$0.00	\$120,337.59
2840	DUE TOFROM 60-62 GREENWICH LLC	\$0.00	\$96,000.00	\$53,000.00	\$43,000.00	\$43,000.00
2845	DUE FROM MANGIA 23RD LLC	(\$53,555.88)	\$109,012.46	\$94,775.08	\$14,237.38	(\$39,318.50)
2847	DUE TOFROM 60 GREENWICH LLC	\$378,845.07	\$149,000.02	\$171,716.52	\$47,283.50	\$426,128.90
2850	DUE FROM SERVICES MANGIA	\$1,211,458.07	\$1,619,329.38	\$871,352.02	\$747,977.36	\$1,569,435.43
2855	DUE FROM MANGIA WALL LLC	(\$66,643.08)	\$179,619.45	\$410,111.26	(\$231,491.81)	(\$298,134.69)
2860	DUE FROM MANGIA57 INC	\$0.00	\$568.52	\$568.52	\$0.00	\$0.00
2876	DUE FROM MANGIA WALL CORP.	\$0.00	\$249,000.00	\$249,000.00	\$0.00	\$0.00
2880	DUE TOFROM 74 SEVENTH, LLC	\$101,120.90	\$196,000.00	\$120,000.00	\$76,000.00	\$177,120.90
2881	DUE TOFROM MA 1648 HOLDINGS	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00
2885	DUE TO MANGIA WALL BAKERY	\$0.00	\$275,213.00	\$275,213.00	\$0.00	\$0.00
2900	DEFERRED RENT	(\$82,753.00)	\$0.00	\$0.00	\$0.00	(\$82,753.00)
2910	DUE FROM SASHA MUNIAK	(\$0.43)	\$0.00	\$0.00	\$0.00	(\$0.43)
2920	DUE TO CHLOE MUNIAK	(\$2,307.56)	\$188.00	\$0.00	\$188.00	(\$2,119.56)
2930	DUE TO OLIVIA MUNIAK	(\$1,851.00)	\$296.00	\$0.00	\$296.00	(\$1,552.00)
3240	ACCURUED EXPENSES	(\$66,776.78)	\$66,777.01	\$65,005.91	\$1,771.10	(\$65,005.68)
3250	ACCTS. PAYABLE & ACCURUED EXP.	(\$875,898.53)	\$5,788,607.91	\$6,122,775.66	(\$334,167.75)	(\$1,210,086.28)
3266	ADVANCEME-VISAMC LOAN	\$0.00	\$42,568.13	\$99,927.00	(\$57,328.87)	(\$57,328.87)
3290	LOAN PAYABLE - CAPITAL ONE	(\$189,563.33)	\$175,000.08	\$0.00	\$175,000.08	(\$14,563.25)
3293	LOAN PAYABLE-ALL POINTS #2	(\$0.52)	\$0.00	\$0.00	\$0.00	(\$0.52)
3295	LOAN PAYABLE - CAPITAL ONE CREDIT LINE	(\$568,883.90)	\$191,927.15	\$360,274.44	(\$168,347.29)	(\$737,031.19)
3320	LOAN PAYABLE - OTHERS	(\$40,000.00)	\$70,000.00	\$30,000.00	\$40,000.00	\$0.00
3325	SHORT TERM - LOAN PAYABLE	(\$175,003.00)	\$175,003.00	\$175,000.08	\$3.92	(\$175,000.08)
3330	FICA PAYABLE	(\$3.00)	\$400,572.04	\$400,572.04	\$0.00	(\$3.00)
3340	FED. INCOME TAX WITHHELD	\$0.00	\$191,074.04	\$191,074.04	\$0.00	\$0.00
3350	NYS INCOME TAX WITHHELD	\$0.00	\$68,761.16	\$68,761.16	\$0.00	\$0.00
3360	NYC INCOME TAX WITHHELD	\$0.00	\$34,870.03	\$34,870.03	\$0.00	\$0.00
3370	FUTA TAX WITHHELD	\$0.00	\$7,946.92	\$7,946.92	\$0.00	\$0.00
3380	SUI TAX WITHHELD	\$0.00	\$15,172.95	\$15,172.95	\$0.00	\$0.00
3500	SALES TAX PAYABLE	(\$22,642.66)	\$747,330.76	\$814,427.20	(\$67,086.44)	(\$68,736.30)
3570	NYS CORPORATE TAX PAYABLE	\$0.00	\$1,559.00	\$0.00	\$1,559.00	\$1,559.00
3580	NYC CORPORATE TAX PAYABLE	(\$46,875.00)	\$0.00	\$0.00	\$0.00	(\$46,875.00)
3590	CORPORATE TAXES PAYABLE	\$0.00	\$14,630.00	\$0.00	\$14,630.00	\$14,630.00
4130	COMMON STOCK	(\$15,000.00)	\$0.00	\$0.00	\$0.00	(\$15,000.00)

Mangia 57

Inactive Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
8780	CASH (OVER) SHORT	\$0.00	\$1,022.92	\$712.90	\$310.02	\$310.02
8800	PROFESSIONAL FEES	\$0.00	\$36,212.94	\$2,521.66	\$33,691.28	\$33,691.28
8810	ACCOUNTING FEES	\$0.00	\$27,935.17	\$10,000.00	\$17,935.17	\$17,935.17
8900	REPAIRS & MAINTENANCE	\$0.00	\$39,720.82	\$5,730.04	\$33,990.78	\$33,990.78
9410	RENT	\$0.00	\$577,717.93	\$17,625.42	\$560,092.51	\$560,092.51
9412	WATER & SEWER CHGS	\$0.00	\$114,330.45	\$27,340.95	\$86,989.50	\$86,989.50
9470	INTEREST & BANK CHARGES	\$0.00	\$103,714.31	\$10,322.35	\$93,391.96	\$93,391.96
9480	BANK CHARGES	\$0.00	\$167,662.43	\$9,699.61	\$157,962.82	\$157,962.82
9490	PENALTIES	\$0.00	\$113,914.97	\$2,924.41	\$110,990.56	\$110,990.56
9510	MISCELLANEOUS	\$0.00	\$10,514.52	\$6,292.46	\$4,222.06	\$4,222.06
9600	BAD DEBT EXPENSE	\$0.00	\$10,950.19	\$0.00	\$10,950.19	\$10,950.19
9630	NYC CORP. INCOME TAX	\$0.00	\$15,266.43	\$0.00	\$15,266.43	\$15,266.43
9970	RETAINED EARNINGS - ENDING	(\$698,660.10)	\$0.00	\$0.00	\$0.00	(\$698,660.10)

Grand Totals:	Accounts	Beginning Balance	Debit	Credit	Net Change	Ending Balance
	127	\$0.00	\$45,991,846.62	\$45,991,846.62	\$0.00	\$0.00